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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-28
GLOBAL SUBSIDIARIES (NON-U.S.)
76.6 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 11/30/06
Bill Number: 1132369

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	10/03/06	0.40	PREPARE FOR (0.2) AND ATTEND (0.2) MEETING WITH M. MCGUIRE, J. ARLE AND OTHERS AT COMPANY IN TROY RE: SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS.
BUTLER, JR. J	10/04/06	0.70	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS (0.3); REVIEW MATERIALS FROM M. MCGUIRE (0.4).
BUTLER, JR. J	10/10/06	0.30	REVIEW MATERIALS FROM M. MCGUIRE RE: SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS (0.3).
BUTLER, JR. J	10/12/06	0.20	REVIEW ADDITIONAL MATERIALS FROM M. MCGUIRE RE: SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS (0.2).
BUTLER, JR. J	10/16/06	0.30	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS INCLUDING MATERIALS FROM M. MCGUIRE (0.3).
BUTLER, JR. J	10/17/06	1.60	PREPARE FOR (0.4) AND ATTEND (0.3) MEETING WITH J. SHEEHAN AND M. MCGUIRE RE: SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS; ATTEND MEETING WITH S. MILLER, R. O'NEAL, D. SHERBIN, J. SHEEHAN, S. CORCORAN AND M. MCGUIRE RE: SAME (0.9).
BUTLER, JR. J	10/18/06	0.60	CONTINUE TO WORK ON SPANISH SUBSIDIARY STATUTORY CAPITALIZATION MATTERS AT COMPANY IN TROY INCLUDING MEETINGS WITH D. SHERBIN, M. MCGUIRE AND J. SHEEHAN AND REVIEW RELATED MATERIALS (0.6).
BUTLER, JR. J	10/20/06	0.30	REVIEW ADDITIONAL MATERIALS FROM M. MCGUIRE RE: SPANISH SUBSIDIARY STATUTORY CAPITALIZATION MATTERS (0.2); EMAIL FROM R. O'NEAL RE: SAME (0.1).
BUTLER, JR. J	10/25/06	0.40	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS (0.4).
BUTLER, JR. J	10/30/06	0.30	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS WITH J. SHEEHAN, D. SHERBIN AND S. CORCORAN AT COMPANY IN TROY (0.3).
5.10			
HIESTAND NL	10/03/06	0.30	REVIEW AND RECAP DIVESTITURE MATTER (0.3).
HIESTAND NL	10/05/06	1.80	REVIEW DIVESTITURE ISSUES (1.8).

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HIESTAND NL	10/06/06	0.70	PREPARE FOR AND ATTEND SENIOR MEETING (0.7).
HIESTAND NL	10/10/06	1.70	REVIEW ASHIMORI ISSUE AND DISCUSS WITH CLIENT (1.7).
HIESTAND NL	10/19/06	0.70	REVIEW LITIGATION ASSIGNMENT ISSUE (0.7).
HIESTAND NL	10/20/06	0.30	REVIEW FOREIGN DISPOSITIONS (0.3).
HIESTAND NL	10/25/06	0.20	REVIEW CATALYST ISSUE (0.2).
HIESTAND NL	10/27/06	0.90	PREPARE FOR AND ATTEND WEEKLY MEETING (0.9).
		6.60	
MARAFIOTI KA	10/26/06	1.20	CONSIDER INTER-COMPANY FUNDING ISSUES RE: DAS ESPANA S.L. (0.2); REVIEW MEMO RE: SAME (0.3); CONTINUE ANALYSIS OF ISSUES RE: SPANISH RESTRUCTURING (0.7).
MARAFIOTI KA	10/31/06	1.30	ANALYZE ISSUES RE: SPAIN RESTRUCTURING (1.3).
		2.50	
Total Partner		14.20	
FERN BM	10/24/06	1.30	REVIEW ISSUES RE: DAS ESPANA FUNDING (0.8); FORMULATE STRATEGY RE: SAME (0.5).
FERN BM	10/25/06	6.50	DRAFT EXECUTIVE SUMMARY RE: FUNDING OF DAS ESPANA (1.8); ANALYZE ISSUES RE: FUNDING OF DAS ESPANA (2.1); REVISE DAS ESPANA EXECUTIVE SUMMARY (1.9); STRATEGY MEETING RE: DAS ESPANA (0.7).
FERN BM	10/26/06	1.40	REVIEW ISSUES RE: DAS ESPANA FUNDING (0.6); STRATEGY MEETING RE: DAS ESPANA FUNDING (0.2); ANALYSIS OF MECHANICS OF DAS ESPANA FUNDING (0.6).
FERN BM	10/30/06	8.20	BEGIN DRAFTING PRESENTATION SLIDES RE: DAS ESPANA FUNDING (2.8); STRATEGY CALL WITH D. SHERBIN, S. CORCORAN, AND J. SHEEHAN RE: DAS ESPANA (0.3); RESEARCH RE: EQUITY INFUSION (1.4); REVIEW PLEADINGS RE: CASH MANAGEMENT (1.2); REVIEW MATERIALS RE: SCOPE OF CASH MANAGEMENT ORDER (1.8); DRAFT SUMMARY RE: SAME (0.7).
FERN BM	10/31/06	5.30	ADDITIONAL REVIEW OF PLEADINGS RE: INTERCOMPANY TRANSACTIONS (0.6); REVIEW MATERIALS RE: MECHANICS OF DAS ESPANA TRANSACTION (1.2); FORMULATE STRATEGY RE: DAS ESPANA (1.1); MULTIPLE STRATEGY CALLS RE: DAS ESPANA (1.0); RESEARCH RE: ORDINARY COURSE OF BUSINESS (0.5); REVISE EXECUTIVE SUMMARY RE: DAS ESPANA (0.9).

22.70

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MEISLER RE	10/23/06	0.20	CONTINUE TO REVIEW OF POSSIBLE DASE TRANSACTION (0.2).
MEISLER RE	10/24/06	1.20	CONTINUE TO REVIEW OF POSSIBLE DASE TRANSACTION (1.2).
MEISLER RE	10/25/06	0.70	CONTINUE TO REVIEW AND ANALYZE THE POTENTIAL DASE TRANSACTION (0.7).
MEISLER RE	10/26/06	0.80	CONTINUE ANALYSIS OF POTENTIAL DASE TRANSACTION (0.6); DRAFT FOLLOW UP CORRESPONDENCE RE: SAME (0.2).
MEISLER RE	10/30/06	1.50	TELECONFERENCE WITH J. SHEEHAN, D. SHERBIN, AND S. CORCORAN RE: POTENTIAL TRANSACTION WITH DASE (0.4); FOLLOW UP WORK RE: SAME (0.1); CONTINUE ANALYSIS OF SAME (1.0).
MEISLER RE	10/31/06	1.20	CONTINUE ANALYSIS RE: DASE TRANSACTION (1.2).

5.60

PILKINGTON C	10/06/06	1.10	ATTEND ADVISORS' STRATEGY CALL (0.3); ANALYSIS OF UK PENSION ISSUES (DEOC) AND CURRENT STATUS (0.8).
PILKINGTON C	10/10/06	0.40	REVIEW REVISED CASE ADMINISTRATION MATERIALS (0.4).
PILKINGTON C	10/17/06	1.10	REVIEW REVISED CASE ADMINISTRATION MATERIALS (0.4); REVIEW DISTRIBUTION LIST FILE CORRESPONDENCE (0.7).
PILKINGTON C	10/20/06	1.10	ATTEND ADVISORS' WEEKLY STRATEGY CALL (1.1).
PILKINGTON C	10/23/06	1.10	REVIEW OMNIBUS HEARING TRANSCRIPT (0.6); ATTEND WEEKLY TASK LIST CONFERENCE CALL (0.5).
PILKINGTON C	10/30/06	0.80	ATTEND WEEKLY ACTION LIST CALL (0.8).
5.60			

Total Associate 33.90

TOTAL TIME 48.10

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 11/30/06
Bill Number: 1132369

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	10/06/06	Copy Center, D	6.03
In-house Reproduction	10/31/06	Copy Center, D	17.97
TOTAL IN-HOUSE REPRODUCTION			\$24.00
Telephone Expense	10/27/06	Telecommunications, D	0.03
Telephone Expense	10/27/06	Telecommunications, D	0.11
Telephone Expense	10/27/06	Telecommunications, D	0.01
Telephone Expense	10/27/06	Telecommunications, D	0.46
Telephone Expense	10/27/06	Telecommunications, D	0.29
Telephone Expense	10/27/06	Telecommunications, D	0.04
Telephone Expense	10/27/06	Telecommunications, D	0.06
TOTAL TELEPHONE EXPENSE			\$1.00
Lexis/Nexis	10/31/06	Fern BM	45.00
TOTAL LEXIS/NEXIS			\$45.00
Outside Re- search/Internet Services	10/05/06	Pacer Service Center	1.00
TOTAL OUTSIDE RESEARCH/INTERNET SERVICES			\$1.00
TOTAL MATTER			\$71.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 01/10/07

Bill Number: 1147918

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	11/01/06	0.20	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS WITH WORKING GROUP (0.2).
BUTLER, JR. J	11/04/06	0.20	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS WITH WORKING GROUP INCLUDING REVIEW OF DRAFT BOARD PRESENTATION MATERIALS (0.2).
BUTLER, JR. J	11/05/06	0.30	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN INCLUDING REVIEW OF DRAFT BOARD PRESENTATION MATERIALS AND EMAILS FROM/TO B. REMENAR RE: SAME (0.3).
BUTLER, JR. J	11/09/06	0.40	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN INCLUDING REVIEW AND REVISION OF DRAFT BOARD PRESENTATION (0.4).
BUTLER, JR. J	11/11/06	0.20	EMAILS FROM/TO R. EISENBERG RE: SPAIN ENTITY CAPITALIZATION PLAN (0.2).
BUTLER, JR. J	11/21/06	0.50	CONTINUE TO EVALUATE SPAIN ENTITY CAPITALIZATION PLAN ETC. AND NEXT STEPS WITH J. SHEEHAN AND R. EISENBERG (0.3); REVIEW EMAILS AND ATTACHMENTS FROM J. SHEEHAN AND R. EISENBERG RE: SAME (0.2).
BUTLER, JR. J	11/29/06	0.20	EMAILS FROM/TO AND TELECONFERENCE WITH B. ROSENBERG RE: SPAIN ENTITY CAPITALIZATION PLAN ETC. (0.2).
		2.00	
Total Partner		2.00	
FERN BM	11/01/06	4.40	REVISE EXECUTED SUMMARY RE: DAS ESPANA (2.1); ATTENTION TO ISSUES RE: DAS ESPANA FUNDING (0.7); ADDITIONAL REVISIONS TO DAS ESPANA EXECUTIVE SUMMARY (0.5); PREPARE FOR STRATEGY CALL RE: DAS ESPANA (1.1).
FERN BM	11/02/06	3.70	REVISE DAS ESPANA EXECUTIVE SUMMARY (0.9); REVIEW DANA AUTOMOTIVE PLEADINGS RE: INTERCOMPANY TRANSACTIONS (0.6); RESEARCH RE: EQUITY INFUSION (1.3); FORMULATE STRATEGY RE: DAS ESPANA (0.7); TELECONFERENCE WITH J. SHEEHAN RE: SAME (0.2).
FERN BM	11/05/06	0.50	REVIEW INFORMATION AND MATERIALS RE: DAS ESPANA FUNDING (0.5).
FERN BM	11/06/06	0.40	EMAIL TO/FROM D. PURI RE: DAS ESPANA PRESENTATION (0.4).

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FERN BM	11/07/06	0.20	EMAILS TO/FROM M. MCGUIRE RE: DAS ESPANA (0.2).
FERN BM	11/08/06	0.40	TELECONFERENCE WITH M. MCGUIRE RE: DAS ESPANA (0.4).
FERN BM	11/09/06	0.30	EMAILS TO/FROM S. CORCORAN RE: DAS ESPANA FUNDING (0.3).
FERN BM	11/10/06	0.50	REVIEW PRESENTATION RE: DAS ESPANA (0.3); REVIEW DATA RE: INTERCOMPANY TRANSACTIONS (0.2).
FERN BM	11/13/06	0.60	FORMULATE STRATEGY RE: DAS ESPANA FUNDING (0.3); EMAIL TO S. CORCORAN RE: INTERCOMPANY LOAN DATA (0.3).
FERN BM	11/14/06	6.60	EMAILS TO/FROM S. CORCORAN RE: DAS ESPANA FUNDING (0.3); FORMULATE STRATEGY RE: MECHANICS OF DAS ESPANA FUNDING (0.5); TELECONFERENCE WITH M. MCGUIRE RE: SAME (0.2); BEGAN DRAFTING MOTION TO MAKE EQUITY INVESTMENT (3.2); REVIEW AND COMMENT ON PRESENTATION RE: DAS ESPANA (0.2); EMAILS TO S. CORCORAN AND M. MCGUIRE RE: DAS ESPANA FUNDING SLIDES (0.3); TELECONFERENCE WITH D. PURI RE: DAS ESPANA FUNDING (0.2); ANALYSIS OF ISSUES RE: DAS ESPANA FUNDING (0.4); EMAILS TO/FROM M. MCGUIRE AND D. PURI RE: BACK-UP DATA FOR DAS ESPANA (0.4); MULTIPLE EMAILS TO/FROM S. CORCORAN AND J. SHEEHAN RE: DAS ESPANA FUNDING (0.9).
FERN BM	11/15/06	6.30	EMAIL TO/FROM M. MCGUIRE RE: INTERNATIONAL TRANSACTION (0.3); TELECONFERENCE WITH D. PURI RE: DAS ESPANA FUNDING (0.2); CONTINUE DRAFTING MOTION RE: EQUITY INVESTMENT (4.4); DRAFT PROPOSED ORDER RE: SAME (1.1); REVIEW AND COMMENT ON SLIDES RE: DAS ESPANA FUNDING (0.3).
FERN BM	11/16/06	1.20	REVIEW AND REVISE DRAFTS OF PLEADINGS RE: INTERNATIONAL EQUITY INVESTMENT (1.2).
FERN BM	11/17/06	0.60	FORMULATE STRATEGY RE: PROCEEDING WITH DAS ESPANA FUNDING (0.3); STRATEGY CONFERENCE RE: DAS ESPANA (0.3).
FERN BM	11/28/06	0.20	TELECONFERENCE WITH M. MCGUIRE RE: DASE (0.2).
FERN BM	11/29/06	1.10	REVIEW AND REVISE SUMMARY RE: DASE FUNDING (1.1).
FERN BM	11/30/06	1.70	REVIEW AND REVISE VARIOUS DOCUMENTS RE: DASE FUNDING (1.2); ATTENTION TO ISSUES RE: TIMING OF DASE FUNDING (0.5).

28.70

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

GRANT K	11/13/06	0.90	REVIEW MATERIALS WITH RESPECT TO DASE TRANSACTION (0.9).
GRANT K	11/15/06	0.30	REVIEW EMAILS RE: DASE TRANSACTION (0.3).
GRANT K	11/17/06	0.30	REVIEW DRAFT PLEADINGS RE: DASE TRANSACTION (0.3).
		1.50	

MEISLER RE	11/01/06	1.10	REVIEW AND ANALYZE DASE TRANSACTION (1.1).
MEISLER RE	11/02/06	0.20	CONTINUE ANALYSIS OF DASE TRANSACTION (0.2).
MEISLER RE	11/06/06	0.30	CONTINUE REVIEW OF DASE TRANSACTION (0.3).
MEISLER RE	11/08/06	0.30	TELECONFERENCE WITH M. MCGUIRE RE: DASE TRANSACTION (0.1); TELECONFERENCE WITH M. MCGUIRE AND DALIP RE: SAME (0.1); DRAFT NOTES TO FILE RE: SAME (0.1).
MEISLER RE	11/13/06	0.40	CONTINUE ANALYSIS OF POTENTIAL DASE TRANSACTION (0.4).
MEISLER RE	11/14/06	0.50	CONTINUE ANALYSIS OF POTENTIAL DASE TRANSACTION (0.5).
MEISLER RE	11/22/06	1.00	CONTINUE TO ANALYZE DASE TRANSACTION (0.8); TELECONFERENCE WITH M. MCGUIRE RE: SAME (0.2).
MEISLER RE	11/30/06	0.10	REVIEW CORRESPONDENCE RE: DASE TRANSACTION (0.1).
		3.90	

STUART NL	11/22/06	1.70	REVIEW FINANCING OF DELPHI ESPANA (1.7).
		1.70	

Total Associate 35.80

TOTAL TIME 37.80

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 01/10/07
Bill Number: 1147918

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense-ECRS only	10/27/06	Telecommunications, D	63.18
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.39
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.04
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.38
Telephone Expense-ECRS only	11/30/06	Telecommunications, D	0.01
		TOTAL TELEPHONE EXPENSE-ECRS ONLY	\$64.00
Lexis/Nexis	11/02/06	Fern BM	49.00
		TOTAL LEXIS/NEXIS	\$49.00
Westlaw	11/02/06	Fern BM	9.00
		TOTAL WESTLAW	\$9.00
CLR/Disclosure	10/31/06	Global Securities	42.00
		TOTAL CLR/DISCLOSURE	\$42.00
		TOTAL MATTER	\$164.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 01/31/07

Bill Number: 1147919

NAME	DATE	HOURS	DESCRIPTION
FERN BM	12/01/06	2.20	ADDITIONAL REVISIONS TO DOCUMENTS REGARDING DASE FUNDING (2.2).
FERN BM	12/04/06	0.80	REVIEW MATERIALS REGARDING PROCEDURAL REQUIREMENTS FOR INTERCOMPANY TRANSACTION (0.8).
FERN BM	12/10/06	0.20	REVIEW EMAILS REGARDING FUNDING OF INTERNATIONAL OPERATIONS (0.2).
FERN BM	12/14/06	1.80	TELECONFERENCE WITH D. PURI REGARDING EFFECTUATING INTERCOMPANY TRANSACTIONS (0.2); ANALYZE ISSUES REGARDING SAME (1.3); EMAIL TO D. PURI AND M. MCGUIRE REGARDING EFFECTUATING INTERCOMPANY TRANSACTION (0.3).
		5.00	
Total Associate		5.00	
TOTAL TIME		<u>5.00</u>	

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 02/28/07
Bill Number: 1148705

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	01/05/07	0.40	REVIEW AND EVALUATE MATERIALS FROM M. MCGUIRE REGARDING SPAIN ENTITY CAPITALIZATION AND WIND-DOWN MATTERS (0.4) .
BUTLER, JR. J	01/17/07	0.70	PREPARE FOR (0.2) AND ATTEND (0.5) MEETING AT COMPANY IN TROY WITH J. SHEEHAN, D. SHERBIN, M. MCGUIRE AND OTHERS REGARDING SPAIN ENTITY CAPITALIZATION AND WIND-DOWN MATTERS..
		1.10	
Total Partner		1.10	
TOTAL TIME		<u>1.10</u>	

Delphi Corporation (DIP)
Global Subsidiaries (Non-US)

Bill Date: 02/28/07
Bill Number: 1148705

Disbursement	Date	Vendor/Employee/Dept.	Amount
Non-standard/Outside Reproduction	01/05/07	24 Seven Discovere, L.L.C.	46.00
		TOTAL NON-STANDARD/OUTSIDE REPRODUCTION	\$46.00
Reproduction - color	01/09/07	Copy Center, D	7.00
		TOTAL REPRODUCTION - COLOR	\$7.00
Messengers/ Courier	01/05/07	Straightline Courier	32.00
		TOTAL MESSENGERS/ COURIER	\$32.00
		TOTAL MATTER	\$85.00